

**351—3.8(68A) Filing of Iowa election campaign fund report.** Pursuant to Iowa Code section 68A.606, each state political party shall produce evidence to the board no later than January 25 of each year that all income tax checkoff funds received from the Iowa election campaign fund were utilized exclusively for campaign expenses. A state political party filing a true and accurate report under this rule shall be deemed to be in compliance with the statute.

**3.8(1) *Filing of report.*** A state political party shall file an Iowa election campaign fund report disclosing all of the following for the period covered:

- a.* The period covered by the report and the name of the state political party.
- b.* A summary total of cash on hand at the beginning of the period, receipts received, expenditures made, and the ending balance for the period.
- c.* A total of receipts received from the Iowa election campaign fund.
- d.* The name of the source and the amount of interest or investment income received.
- e.* The name and mailing address of any person to whom an expenditure was made, including the date, purpose, and amount of each expenditure.
- f.* The date and signature of the person filing the report.

**3.8(2) *When filed.*** The report shall be filed on or before January 25 of each year. If the due date falls on a weekend or holiday, the reporting deadline shall be extended to the next business day.

**3.8(3) *Place of filing.*** The report shall be filed with the board at 510 E. 12th Street, Suite 1A, Des Moines, Iowa 50319. The report may be filed by fax at (515)281-3701. A report filed by mail shall be postmarked with a United States Postal Service postmark on or before the due date.

**3.8(4) *Failure to file.*** A state political party that fails to timely file the report shall be assessed a \$50 civil penalty. A state political party seeking a waiver of an assessed civil penalty shall follow the procedure set out in rules 351—4.60(68B) and 351—4.61(68B).

This rule is intended to implement Iowa Code sections 68A.606(1) and 68B.32A(8).